

## C A S E

O F T H E

**Distillers in and about London,**

*In reference to a Duty of Excise intended to be laid upon Low-Wines, By a Bill for an Additional Excise upon Beer, Ale, and other Liquors.*

**I**N the twelfth year of King *Charles* the Second, two pence a Gallon was laid upon Strong Waters or *Aqua-vita*, but there was never any Duty laid upon Low-wines till the twenty second year of King *Charles*, and then two pence a Gallon was laid for six years upon Low-wines made of Wine, or Syder, or other Materials Imported; by reason of which Duty last mentioned, the Distiller could not make the same as formerly, so that the King had not any advantage thereby, as by the Entries in the Excise may appear.

Low Wines is only a preparation for making of Proof-Spirits or *Aqua-vita*, and is not sold nor consumed in Kind, nor is it fit to be Drank, but is constantly Distilled into Proof-Spirit or *Aqua-vita*; and three or four Gallons of Low Wines will make but one Gallon of Proof-Spirit, all the rest is thrown down the Kennel, not being fit for any use.

In the First Year of the late King *James*, four Pence a Gallon Additional Duty was laid upon Proof-Spirits or *Aqua-vita*, which makes the First Duty upon it six Pence a Gallon; and that Duty was and is so heavy upon the Distillers, that many have sunk under it, being a third of the full value of the Proof-Spirit when made, and several of them are become Prisoners, not being able to advance their Spirits proportionable to so great a Duty, which hath hindered the Consumption of great quantities of course Malt, fit only for the Distillers use.

If a Duty shall be laid upon Low Wines, which is but a preparation for making the Proof-Spirit or *Aqua-vita*, it will not only hinder the Consumption of many thousand Quarters of Malt yearly, and the Consumption of Molasses and course Sugar that comes from their Majesties Plantations, but also Ruine the Distiller, and consequently many hundred Families, and will not Advance their Majesties Revenue.

There is a Clause mentioned in this Bill, that it shall be Lawful for the Officer at all times to enter into the House of any Distiller, Retayler or Dealer in any Spirits or *Aqua-vita*, which Clause is Destructive to the Distillers Trade, for that few Persons will deal in *Aqua-vita* or Spirits, if they shall be disturbed at all times in the Night, only for dealing in the said Commodity: And that Clause can be of no Advantage to their Majesties, because the Maker is only lyable to pay the Duty, as the Brewer is for Beer and Ale; and it was never thought reasonable to give Power to any Officers to disturb the Victualer at any time for dealing, in Beer and Ale.

T H E

Case of the Distillers.

June 12. 1689.